

**RONALD IABONI
23 MANDY LANE
MAHOPAC, NY 10541**

January 6, 2010

Irving H. Picard, Esq., Trustee
c/o Baker & Hostetler LLP, Attn.: Claims Department
45 Rockefeller Plaza
New York, New York 10111

AND

Clerk of the United States Bankruptcy Court for the
Southern District of New York
One Bowling Green
New York, New York 10004

RECEIVED
JAN - 7 2010
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Re: RON IABONI IRA, CLAIM NO. 002253

Dear Sir:

I am the above named Claimant. I received a Notice of Determination from you stating that my referenced Claim is DENIED. It is true that I did not have an individual account with BLMIS. However, based upon a suggestion from your assistant, to Manhattan Partners, L.P. I submitted an individual SIPC Claim. My IRA account was with Manhattan Partners, L.P. which in turn invested \$14, 395.32 of my funds with Maxam Absolute Return Fund which was solely invested in BMIS A/C 1 MO 232 Via Manhattan Partners, L. P. I was merely following the suggestion of Manhattan Partners, L.P. given to them by your assistant, see attached letter dated February 9, 2009 to me from Manhattan Partners, L.P.

I understand this is a complex matter and do not wish to unnecessarily burden you as Trustee, but as a small individual investor whom should I be seeking help from except the Trustee?

I therefore object to your determination denying my claim and request a hearing regarding the same.

Respectfully submitted,



Ronald Iaboni a/k/a Ron Iaboni IRA, Claim No. 002253

cc.: Manhattan Partners, L. P., 222 Purchase Street, Suite 300, Rye, N.Y. 10580

222 Purchase Street
Suite 300
Rye, NY 10580
(914) 921-5114
(800) 331-7266

February 3, 2009

Dear Partner,

Enclosed please find the relevant forms and documentation needed for you to file a SIPC claim.

Please review page 3 of the claim form, answer question 9 and make sure all information in the entire form is accurate. Please sign where indicated and enclose all provided documentation and mail in the envelope provided.

We have included instructions, which states that you should send your claim form by certified mail, return receipt requested.

We provide you these materials as a result of our conversation with the assistant for Trustee Irving H. Picard. Mr. Picard is the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities LLC of New York, NY. Their suggestion was for you to submit a SIPC claim individually.

Please note that SIPC has not determined if any claims will be paid to any direct investors or investors that did not invest directly with Madoff.

Please do not hesitate to contact us with any questions.

John Gabelli (914) 921-5114

Robin Prever (407) 566-8350